COMBINED DECLARATION FOR PATENT APPLICATION & POWER OF ATTO

(Includes Reference to PCT International Applications)

PRIOR U.S. APPLICATIONS OR PCT INTERNATIONAL APPLICATIONS DESIGNATING THE U.S. FOR BENEFIT UNDER 35 U.S.C. 120:

U.S. APPLICATIONS U.S. FILING DATE U.S. APPLICATION NUMBER

PATENTED

STATUS (Check one) PENDING

ABANDONED

PCT APPLICATIONS DESIGNATING THE U.S.

PCT APPLICATION NO.

PCT FILING DATE

U.S. SERIAL NUMBERS ASSIGNED (if any)

POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

Richard P. Berg, Reg. No. 28,145 Mavis S. Gallenson, Reg. No. 32,464 Kam C. Louie, Reg. No. 33,008 Richard J. Paciulan, Reg. No. 28,248 John Palmer, Reg. No. 36,885

SEND CORRESPONDENCE TO:

Los Angeles, California 90036

Ladas & Parry 5670 Wilshire Boulevard, 21st floor **DIRECT TELEPHONE CALLS TO:**

(213)-934-2300

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or first inventor: Roger Cecil Ferry Tucker

Inventor's Signature:

Met of Tudest

Dated: 30/4/9

Residence:

Monmouthshire, United Kingdom

Citizenship:

British

Inventor's Signature:

Post Office Address: Beracah House, Gloucester Road, Tutshill, Chepstow, Monmouthshire NP16 7DH

United Kingdom

Full name of 2nd joint inventor:

Carl William Seymour

Dated: 7/12/99

Residence:

London, England

Citizenship:

British

Post Office Address: 34 Elbe Street, Fulham, London SW6 2QP England

Full name of 3rd joint inventor:

Anthony John Robinson

Inventor's Signature:

Dated:

10 Dec 99

Residence:

Cambridge, England

Citizenship:

British

Post Office Address: 18 Eden Street, Cambridge CB1 1EL England



As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

AUDIO CODING SYSTEMS AND METHODS

the specification of which was filed as PCT international application

Number PCT GB98/01414

on 15 May 1998

and was amended under PCT Article 19

on

(if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

I hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate or of any PCT international application(s) designating at least one country other than the United States of America listed below and have also identified below any foreign application(s) for patent or inventor's certificate or any PCT international application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the application(s) of which priority is claimed:

PRIOR FOREIGN/PCT APPLICATI COUNTRY (if PCT indicate "PCT")	TION(S) AND ANY PRIORITY CLA APPLICATION NUMBER 97303321.0	ABMS UNDER 35 U.S.C. 119: DATE OF FILING (day, month, year) 15 May 1997	PRIORITY CLAIMED UNDER 35 USC 119	
EP			X Yes	No
			Yes	_ No
			_ Yes	No

I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) or PCT international application(s) designating the United States of America that is/are listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in that/those prior application(s) in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing date of the prior application(s) and the national or PCT international filing date of this application: